

EXHIBIT 13

CONFIDENTIAL

EXPERT REPORT

**Analysis of Distributor Regulatory Compliance
to Maintain Effective Controls for the Prevention of
Diversion of Controlled Substances on behalf of the City of
Huntington and Cabell County, West Virginia**

Prepared by

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McKesson	1,005,320 (25.2% of total dosage units)	1,245,640 (33.4% of total dosage units)
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E. Maximum 8,000 Dosage Units Monthly

	Flagged Orders of Oxycodone (Dosage Units)	Flagged Orders of Hydrocodone (Dosage Units)
AmerisourceBergen	10,446,280 (81.5% of total dosage units)	21,679,760 (95.8% of total dosage units)
Cardinal Health	13,274,080 (77.2% of total dosage units)	16,159,150 (90.2% of total dosage units)
McKesson	2,098,560 (52.7% of total dosage units)	2,484,640 (66.6% of total dosage units)

F. Maximum Daily Dosage Units

	Flagged Orders of Oxycodone (Dosage Units)	Flagged Orders of Hydrocodone (Dosage Units)
AmerisourceBergen	12,459,020 (97.3% of total dosage units)	22,582,020 (99.8% of total dosage units)
Cardinal Health	16,527,880 (96.2% of total dosage units)	17,688,100 (98.7% of total dosage units)
McKesson	3,713,000 (93.2% of total dosage units)	3,648,650 (97.7% of total dosage units)

I have been asked to identify the number of opioid pills that entered Huntington and Cabell County unlawfully. This is an impossible task due to the defendants' failure to comply with their Federal statutory and regulatory requirements.¹²² However, it is my opinion to a reasonable degree of professional certainty that applying the test set forth in *Masters Pharmaceutical, Inc. v. Drug Enforcement Administration*, 861 F.3d 206 (2017) provides a reasonable estimate and an initial trigger and first step to identifying orders of unusual size.¹²³ See Methodologies A and B above. Pursuant to *Masters*, "as a matter of common sense and ordinary language, orders that deviate

¹²² This includes, but is not limited to, the requirement of the defendants to maintain effective controls against diversion, the reporting requirement, and the not shipping requirement. The detail of some of these failures is set out more completely below in the Distributor-specific sections of this report.

¹²³ This approach does not take into consideration unusual pattern or frequency.